

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>AKRON</div> <div>CITY OF AKRON, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16207500100000</div> <div>CITY OF AKRON</div> <div>220 REED ST</div> <div>AKRON, IA 51001</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		418,251		418,251	407,386
Less: Uncollected property taxes-levy year		0		0	0
Net current property taxes		418,251		418,251	407,386
Delinquent property taxes		0		0	0
TIF revenues		298,474		298,474	294,855
Other city taxes		163,306	0	163,306	165,888
Licenses and permits		3,885	0	3,885	3,670
Use of money and property		35,726	3,382	39,108	18,109
Intergovernmental		323,096	0	323,096	166,683
Charges for fees and service		250,149	4,743,027	4,993,176	4,488,603
Special assessments		0	0	0	0
Miscellaneous		48,869	214,188	263,057	98,491
Other financing sources		1,443,223	277,443	1,720,666	624,941
Total revenues and other sources		2,984,979	5,238,040	8,223,019	6,268,626
Expenditures and Other Financing Uses					
Public safety		493,020	0	493,020	341,222
Public works		612,669	0	612,669	375,736
Health and social services		20,792	0	20,792	28,188
Culture and recreation		210,865	0	210,865	302,256
Community and economic development		122,536	0	122,536	129,275
General government		183,951	0	183,951	136,577
Debt service		380,654	0	380,654	109,175
Capital projects		769,933	0	769,933	0
Total governmental activities expenditures		2,794,420	0	2,794,420	1,422,429
Business type activities		0	4,183,576	4,183,576	3,873,500
Total ALL expenditures		2,794,420	4,183,576	6,977,996	5,295,929
Other financing uses, including transfers out		819,013	875,303	1,694,316	624,941
Total ALL expenditures/And other financing uses		3,613,433	5,058,879	8,672,312	5,920,870
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-628,454	179,161	-449,293	347,756
Beginning fund balance July 1, 2014		1,294,864	1,229,659	2,524,523	1,576,494
Ending fund balance June 30, 2015		666,410	1,408,820	2,075,230	1,924,250
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 1,505,000	Other long-term debt		\$ 0
Revenue debt		\$ 4,150,076	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 3,177,340
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			11/18/2015	<input checked="" type="checkbox"/> Date Published	
					<input type="checkbox"/> Date Posted
Printed name of city clerk		Telephone	Area Code	Number	Extension
Melea S. Nielsen		→	712	568-2041	
Signature of Mayor or other City official (Name and Title)				Date signed	
				11/24/2015	
PLEASE PUBLISH THIS PAGE ONLY					

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015					CITY OF AKRON						<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
1	Section A - TAXES											1				
2	Taxes levied on property	298,653	119,598					418,251			418,251	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	298,653	119,598		0	0		418,251		T01	418,251	4				
5	Delinquent property taxes							0		T01	0	5				
6	Total property tax	298,653	119,598		0	0	0	418,251			418,251	6				
7	TIF revenues			298,474				298,474		T01	298,474	7				
8	Other city taxes							0		T15	0	8				
9	Utility tax replacement excise taxes	21,603						21,603		T15	21,603	9				
10	Parimutuel wager tax							0		C30	0	10				
11	Gaming wager tax							0		C30	0	11				
12	Mobile home tax							0		T19	0	12				
13	Hotel/motel tax							0		T19	0	13				
14	Other local option taxes		141,703					141,703		T09	141,703	14				
15	TOTAL OTHER CITY TAXES	21,603	141,703	0	0	0	0	163,306	0		163,306	15				
16	Section B - LICENSES AND PERMITS	3,885						3,885		T29	3,885	16				
17	Section C - USE OF MONEY AND PROPERTY											17				
18	Interest	316	965	649		324	47	2,301	3,382	U20	5,683	18				
19	Rents and royalties	33,425						33,425		U40	33,425	19				
20	Other miscellaneous use of money and property							0		U20	0	20				
21								0			0	21				
22	TOTAL USE OF MONEY AND PROPERTY	33,741	965	649	0	324	47	35,726	3,382		39,108	22				
23												23				
24	Section D - INTERGOVERNMENTAL											24				
25												25				
26	Federal grants and reimbursements											26				
27	Federal grants	50,435						50,435		B89	50,435	27				
28	Community development block grants							0		B50	0	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	Total Federal grants and reimbursements	50,435	0	0	0	0	0	50,435	0		50,435	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF AKRON						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		154,518					154,518		C46	154,518	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	4,539						4,539		C89	4,539	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	4,539	154,518	0	0	0	0	159,057	0		159,057	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	15,000						15,000			15,000	63				
64	Library service	24,536						24,536		D89	24,536	64				
65	Township contributions	74,068						74,068		D89	74,068	65				
66	Fire/EMT service							0		D89	0	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	113,604	0	0	0	0	0	113,604	0		113,604	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	168,578	154,518	0	0	0	0	323,096	0		323,096	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	173,867	A91	173,867	73				
74	Sewer							0	127,905	A8Ø	127,905	74				
75	Electric							0	1,558,542	A92	1,558,542	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage	133,651						133,651		A81	133,651	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF AKRON						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0	2,882,713	A89	2,882,713	89				
90	Police service fees	6,158						6,158		A89	6,158	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges	13,735						13,735		A89	13,735	92				
93	Ambulance charges	50,773						50,773		A89	50,773	93				
94	Sidewalk street repair charges		4,939					4,939		A44	4,939	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	40,893						40,893		A61	40,893	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	245,210	4,939	0	0	0	0	250,149	4,743,027		4,993,176	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	36,147	2,914			0		39,061	183,983	U99	223,044	108				
109	Deposits and sales/fuel tax refunds	2,749						2,749	1,219	U99	3,968	109				
110	Sale of property and merchandise							0		U11	0	110				
111	Fines							0		U30	0	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Sales & Services	3,109						3,109	28,986		32,095	114				
115	Miscellaneous	3,950						3,950			3,950	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	45,955	2,914	0	0	0	0	48,869	214,188		263,057	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF AKRON					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	817,625	424,637	299,123	0	324	47	1,541,756	4,960,597		6,502,353	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	26,000						26,000	350	NR	26,350	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)					0		0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	411,369	10,000		322,030	540,200	0	1,283,599	66,548		1,350,147	127
128	Internal TIF loans and transfers in		75,000		58,624			133,624	210,545		344,169	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	437,369	85,000	0	380,654	540,200	0	1,443,223	277,443		1,720,666	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,254,994	509,637	299,123	380,654	540,524	47	2,984,979	5,238,040		8,223,019	132
133												133
134	Beginning fund balance July 1, 2014	253,769	397,373	150,243	0	451,266	42,213	1,294,864	1,229,659		2,524,523	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,508,763	907,010	449,366	380,654	991,790	42,260	4,279,843	6,467,699		10,747,542	136
137												137
138												138
139												139
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158												158
159												159

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015					CITY OF AKRON		<input type="checkbox"/> GAAP				<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)			
1	Section A — PUBLIC SAFETY											1		
2	Police department/Crime prevention — Current operation	137,407	67,700					205,107		E62	205,107	2		
3	Purchase of land and equipment	0						0		G62	0	3		
4	Construction							0		F62	0	4		
5	Jail — Current operation	13,474						13,474		E04	13,474	5		
6	Purchase of land and equipment							0		G04	0	6		
7	Construction							0		F04	0	7		
8	Emergency management — Current operation	1,016						1,016		E89	1,016	8		
9	Purchase of land and equipment							0		G89	0	9		
10	Flood control — Current operation							0		E59	0	10		
11	Purchase of land and equipment							0		G59	0	11		
12	Construction							0		F59	0	12		
13	Fire department — Current operation	102,140						102,140		E24	102,140	13		
14	Purchase of land and equipment	0						0		G24	0	14		
15	Construction							0		F24	0	15		
16	Ambulance — Current operation	151,968						151,968		E32	151,968	16		
17	Purchase of land and equipment	19,315						19,315		G32	19,315	17		
18	Building inspections — Current operation							0		E66	0	18		
19	Purchase of land and equipment							0		G66	0	19		
20	Construction							0		F66	0	20		
21	Miscellaneous protective services — Current operation							0		E66	0	21		
22	Purchase of land and equipment							0		G66	0	22		
23	Construction							0		F66	0	23		
24	Animal control — Current operation	0						0		E32	0	24		
25	Purchase of land and equipment							0		G32	0	25		
26	Construction							0		F32	0	26		
27	Other public safety — Current operation							0		E89	0	27		
28	Purchase of land and equipment							0		G89	0	28		
29								0			0	29		
30								0			0	30		
31								0			0	31		
32								0			0	32		
33								0			0	33		
34								0			0	34		
35								0			0	35		
36								0			0	36		
37								0			0	37		
38								0			0	38		
39								0			0	39		
40	TOTAL PUBLIC SAFETY	425,320	67,700	0	0	0	0	493,020			493,020	40		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF AKRON						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	62,788	99,280					162,068		E44	162,068	42
43	Purchase of land and equipment	40,166	270,500					310,666		G44	310,666	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	10,847						10,847		E44	10,847	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation	6,881						6,881		E44	6,881	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	93,158						93,158		E81	93,158	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	29,049						29,049		E89	29,049	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	242,889	369,780	0	0	0	0	612,669			612,669	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF AKRON							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	20,792						20,792		E79	20,792	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	20,792	0	0	0	0	0	20,792			20,792	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
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118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF AKRON						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
121	Section D — CULTURE AND RECREATION											121				
122	Library services — Current operation	77,423	32,725					110,148		E52	110,148	122				
123	Purchase of land and equipment							0		G52	0	123				
124	Construction							0		F52	0	124				
125	Museum, band, theater — Current operation							0		E61	0	125				
126	Purchase of land and equipment							0		G61	0	126				
127	Parks — Current operation	25,002						25,002		E61	25,002	127				
128	Purchase of land and equipment							0		G61	0	128				
129	Construction							0		F61	0	129				
130	Recreation — Current operation	75,715						75,715		E61	75,715	130				
131	Purchase of land and equipment	0						0		G61	0	131				
132	Construction							0		F61	0	132				
133	Cemetery — Current operation							0		E03	0	133				
134	Purchase of land and equipment							0		G03	0	134				
135	Community center, zoo, marina, and auditorium							0		E61	0	135				
136	Other culture and recreation							0		E61	0	136				
137	Purchase of land and equipment							0		G61	0	137				
138	Construction							0		F61	0	138				
139	TOTAL CULTURE AND RECREATION	178,140	32,725	0	0	0	0	210,865			210,865	139				
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140				
141	Community beautification — Current operation							0		E89	0	141				
142	Purchase of land and equipment							0		G89	0	142				
143	Economic development — Current operation	55,418		367				55,785		E89	55,785	143				
144	Purchase of land and equipment							0		G89	0	144				
145	Housing and urban renewal — Current operation	66,751						66,751		E50	66,751	145				
146	Purchase of land and equipment							0		G50	0	146				
147	Construction							0		F50	0	147				
148	Planning and zoning — Current operation							0		E29	0	148				
149	Purchase of land and equipment							0		G29	0	149				
150	Other community and economic development — Current operation							0		E89	0	150				
151	Purchase of land and equipment							0		G89	0	151				
152	Construction							0		F89	0	152				
153	TIF Rebates							0		E89	0	153				
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	122,169	0	367	0	0	0	122,536			122,536	154				
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155				
156												156				
157												157				
158												158				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF AKRON						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation							0		E29	0	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	63,078	22,691					85,769		E23	85,769	162
163	Purchase of land and equipment	2,000						2,000		G23	2,000	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	27,023						27,023		E25	27,023	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	3,650						3,650		E31	3,650	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	44,012						44,012		E89	44,012	171
172	Other general government — Current operation	21,497						21,497		E89	21,497	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	161,260	22,691	0	0	0	0	183,951			183,951	176
177	Section G — DEBT SERVICE							0			0	177
178	GO Series 2012 Principal & Interest				85,242			85,242			85,242	178
179	Summer Projects LMI Principal & Interest				109,172			109,172			109,172	179
180	USDA Loan				186,240			186,240			186,240	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	380,654	0	0	380,654			380,654	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Reed Street Construction					667,863		667,863			667,863	184
185	Norka Drive					55,398		55,398			55,398	185
186	Municipal Care Center Facility					46,672		46,672			46,672	186
187	Subtotal Regular Capital Projects	0	0	0	0	769,933	0	769,933			769,933	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	769,933	0	769,933			769,933	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,150,570	492,896	367	380,654	769,933	0	2,794,420			2,794,420	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF AKRON					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								134,606	E91	134,606	198
199	Purchase of land and equipment							1,224	G91		1,224	199
200	Construction							1,279	F91		1,279	200
201	Sewer and sewage disposal — Current operation							53,094	E80		53,094	201
202	Purchase of land and equipment							0	G80		0	202
203	Construction							70,666	F80		70,666	203
204	Electric — Current operation							1,286,346	E92		1,286,346	204
205	Purchase of land and equipment							8,500	G92		8,500	205
206	Construction							31,443	F92		31,443	206
207	Gas Utility — Current operation								E93		0	207
208	Purchase of land and equipment								G93		0	208
209	Construction								F93		0	209
210	Parking — Current operation								E60		0	210
211	Purchase of land and equipment								G60		0	211
212	Construction								F60		0	212
213	Airport — Current operation								E01		0	213
214	Purchase of land and equipment								G01		0	214
215	Construction								F01		0	215
216	Landfill/Garbage — Current operation								E81		0	216
217	Purchase of land and equipment								G81		0	217
218	Construction								F81		0	218
219	Hospital — Current operation								E36		0	219
220	Purchase of land and equipment								G36		0	220
221	Construction								F36		0	221
222	Transit — Current operation								E94		0	222
223	Purchase of land and equipment								G94		0	223
224	Construction								F94		0	224
225	Cable TV, telephone, Internet — Current operation								E03		0	225
226	Purchase of land and equipment								G03		0	226
227	Housing authority — Current operation								E50		0	227
228	Purchase of land and equipment								G50		0	228
229	Construction								F50		0	229
230	Storm water — Current operation								E80		0	230
231	Purchase of land and equipment								G80		0	231
232	Construction								F80		0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF AKRON						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								2,562,539	E89	2,562,539	238
239	Purchase of land and equipment									G89	0	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								33,879		33,879	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								4,183,576		4,183,576	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,150,570	492,896	367	380,654	769,933	0	2,794,420	4,183,576		6,977,996	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out		288,604		0	186,240		474,844	875,303		1,350,147	255
256	Internal TIF loans/repayments and transfers out			344,169				344,169			344,169	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	288,604	344,169	0	186,240	0	819,013	875,303		1,694,316	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,150,570	781,500	344,536	380,654	956,173	0	3,613,433	5,058,879		8,672,312	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable						42,260	42,260			42,260	263
264	Restricted	248,345	125,510	104,830		91,045		569,730			569,730	264
265	Committed							0			0	265
266	Assigned	109,848						109,848			109,848	266
267	Unassigned					-55,428		-55,428			-55,428	267
268	Total Governmental	358,193	125,510	104,830	0	35,617	42,260	666,410			666,410	268
269	Proprietary								1,408,820		1,408,820	269
270	Total ending fund balance June 30, 2015	358,193	125,510	104,830	0	35,617	42,260	666,410	1,408,820		2,075,230	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,508,763	907,010	449,366	380,654	991,790	42,260	4,279,843	6,467,699		10,747,542	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF AKRON

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments
Correction.....	M05 \$
Health.....	M32
Highways.....	M44
Transit subsidies.....	M94
Libraries.....	M52
Police protection.....	M62
Sewerage.....	M80
Sanitation.....	M81
All other.....	M89 \$

Purpose	Amount paid to State
Highways.....	L44 \$
All other.....	L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
200 \$	611,935

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	191 \$
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	189
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
10. 2011 Refinancing	19U 515,000	29U 0	39U 95,000	49U 420,000	49U	49U	49U	189 14,172
11. Care Center 2012 GO	19U 1,140,000	29U 0	39U 55,000	49U 1,085,000	49U	49U	49U	189 19,643
12. 8 Plex Assisted Living	19U 261,690	29U 0	39U 27,995	49U	49U	49U 233,695	49U	189 5,884
13. USDA Loan	19U 3,964,623	29U 0	39U 48,242	49U	49U	49U 3,916,381	49U	189 137,998
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	5,881,313	0	226,237	1,505,000	0	4,150,076	0	177,697

B. Short-term debt

	Amount - Omit cents
Outstanding as of JULY 1, 2014	61V \$
Outstanding as of JUNE 30, 2015	64V \$

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

	Amount - Omit cents		
\$	63,546,802	x .05 = \$	3,177,340

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$	\$		2,075,230	2,075,230

REMARKS

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